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General Assembly

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Proposed programme budget for the biennium 2006-2007*

Part XIV
Staff assessment

Section 35
Staff assessment

* A summary of the approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixtieth Session, Supplement No. 6* (A/60/6/Add.1).

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Part XIV
Staff assessment

Section 35
Staff assessment

(Thousands of United States dollars)

Component	2002-2003 expenditure	2004-2005 appropriation	Resource growth: Amount	Resource growth: Percentage	Total before recosting	Recosting	2005-2006 estimate
Staff assessment	385 517.3	411 194.2	4 207.7	1.0	415 401.9	18 127.5	433 529.4
Total	**385 517.3**	**411 194.2**	**4 207.7**	**1.0**	**415 401.9**	**18 127.5**	**433 529.4**

35.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 2.3 of the Staff Regulations of the United Nations. To facilitate comparability with the programme of work and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

35.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.

35.3 The growth in staff assessment ($4,207,700) reflects a net increase in staff assessment requirements related to the delayed impact of new posts approved in the biennium 2004-2005, and post and other staff costs adjustments proposed for 2006-2007.